[Sri. A. J. John]

	Budget Estimate 1951—52 (Rs. in lakhs)	*Revised Estimate 1950—51 (Rs. in lakhs)*
REVENUE ACCOUNT		
A. Revenue		
(1) Ordinary	1179·64	1112·33
(2) Guaranteed re-imbursement of revenue gap by the Centre	307·57	320·00
Total of 'A'	1487·21	1432·33
B. Expenditure on Revenue Account		
(1) Ordinary expenditure	1366·32	1203·64
(2) Food subsidy	125·00	130·00
(3) Expenditure under Post-war Reconstruction Schemes	85·09	71·84
Deduct Amounts debited to Post-war Reconstruction Fund	(—)85·09	..
Total of 'B'	1491·32	1405·48
C. Surplus or Deficit	(—)4·11	(+)26·85

Salient features of the Budget

19. It is usual to compare the estimate for the coming year under important heads with the rivised estimate for the current year and to give brief explanation for the variations. But I do not propose to do so this time because, as already stated, the major and minor heads of revenue and expenditure have been recast in accordance with the revised budget classifications and so there is no basis for comparing the figures for the ensuing year with those of the current and previous years. I shall, however, detail the salient features of the budget for the coming year.

Changes in the Tax Structure

20. In my speech introducing the Budget for the current year, I state that the question of imposing a uniform system of land tax in Travancore and Cochin had been referred to the Land Committee. Government have decided to extend the scheme of basic tax on land to the Cochin area also. As a result of the intensified collection of arrears the additional revenue expected from Kandukrishi lands and the lease of lands for Grow-more-food in the Devicolam and Peermade Taluks, an increase of about Rs. 10 lakhs under Land Revenue is anticipated during the coming year.

21. It is not proposed to impose any new tax during the year. A slight increase of 12½ per cent. on the existing rate of duty on country arrack is, however, proposed. This measure is expected to yield a revenue of about Rs. 2 lakhs.

Additional Revenue from Existing Sources

22. (*i*) Income-tax (Agricultural Income-tax).

Against an estimate of Rs. 62·5 lakhs anticipated this year, it is expected that about Rs. 30 lakhs only will be actually collected, due to the delay in bifurcating the composite files dealing with both Income-tax and Agricultural Income-tax between the Central Income-tax authorities and State Departments. It is expected that including the arrears for this year, the Revenue under this head for the next year will stand at Rs. 70 lakhs.

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